



***IN THE UNITED STATES PATENT AND TRADEMARK OFFICE***

Applicant: Masahiro OMATA et al.  
Title: LAPPING APPARATUS AND LAPPING METHOD  
Appl. No.: 10/772,593  
Filing Date: 2/6/2004  
Examiner: Rachuba, Maurina T.  
Art Unit: 3723  
Confirmation No.: 5185

**AMENDMENT ACCOMPANYING RCE**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the final Office Action dated October 24, 2006. concerning the above-referenced patent application. This communication is being filed concurrently with a Request for Continued Examination (RCE).

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 7 of this document.